

INCOME TAX ACT OF 1967 (EXCERPT)
Act 281 of 1967

206.504 "Blind" and "claimant" defined.

Sec. 504. (1) "Blind" means a person with a permanent impairment of both eyes of the following status: central visual acuity of 20/200 or less in the better eye, with corrective glasses, or central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends an angular distance of not greater than 20 degrees in the better eye.

(2) "Claimant" means an individual natural person who filed a claim under this chapter and who was domiciled in this state during at least 6 months of the calendar year immediately preceding the year in which the claim is filed under this chapter and includes a husband and wife if they are required to file a joint state income tax return. The 6-month residency requirement does not apply to a claimant who files for the home heating credit under section 527a.

History: Add. 1973, Act 20, Imd. Eff. May 16, 1973;—Am. 1978, Act 458, Imd. Eff. Oct. 16, 1978;—Am. 1979, Act 126, Imd. Eff. Oct. 23, 1979;—Am. 1993, Act 328, Eff. Apr. 1, 1994.